

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date: DEC 06 1993

LOG CABIN REPUBLICANS
1817 T STREET NW 2
WASHINGTON, DC 20009

Employer Identification Number:
52-1811081
Case Number:
523294041
Contact Person:
MR CARL MEDLEY
Contact Telephone Number:
(410) 962-9430
Internal Revenue Code
Section 501(c)(4)
Accounting Period Ending:
January 31
Form 990 Required:
Yes
Addendum Applies:
Yes

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during a calendar year. And, unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter. If you have any questions about excise, employment, or other Federal taxes, please address them to this office.

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$10 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$5,000 or 5 per-

Letter 948 (NO/CB)

LOG CABIN REPUBLICANS

cent of your gross receipts for the year, whichever is less. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Donors may not deduct contributions to you because you are not an organization described in section 170(c) of the Code. Under section 6113, any fundraising solicitation you make must include an express statement (in a conspicuous and easily recognizable format) that contributions or gifts to you are not deductible as charitable contributions for Federal income tax purposes. This provision does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless failure is due to reasonable cause.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



District Director

Enclosure:
Addendum

LOG CABIN REPUBLICANS

You are required to make available for public inspection a copy of your exemption application, and supporting documents, and this exemption letter. If you are required to file an annual information return, you are also required to make a copy of the return available for public inspection for three years after the return is due. Failure to make these documents available for public inspection may subject you to a penalty of \$10 per day for each day there is a failure to comply (up to a maximum of \$5,000 in the case of an annual return). See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

**Application for Recognition of Exemption
Under Section 501(a)
or for Determination Under Section 120**

OMB No. 1545-0057

If exempt status is
approved, this application
will be open for public
inspection

Read the instructions for each Part carefully.

A User Fee must be attached to this application.

If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to you.

Complete the Procedural Checklist on page 4 of the instructions.

Part I.—Identification of Applicant (Must be completed by all applicants; also complete appropriate Schedule.)

Check the appropriate box below to indicate the section under which you are applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 6)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations) or local associations of employees (Schedule B, page 7)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 8)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 8)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 9)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 11)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Schedule F, page 12)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident or other benefits (Schedule E, page 11)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 13)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 14)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 15)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Schedule J, page 16)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 17)
- n ☐ Section 501(c)(20)—Trust/organization for prepaid group legal services (Parts I, II, and Schedule M, page 21)
- o ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 6)
- p ☐ Section 120—Qualified group legal services plans (Parts I, II, and Schedule L, page 19)

1a Full name of organization (as shown in organizing document)

Log Cabin Republicans

Employer identification number (If none, see Specific Instructions)

2-1811081

1b c/o Name (if applicable)

Kevin Ivers

OCT 5 1993

1c Address (number and street)

1817 T St., N.W. #2

EP/EO Division
User Fee Unit

1d City or town, county, state, and ZIP code

Washington, D.C. 20009

3 Name and telephone number (including area code) of person to be contacted during business hours if more information is needed

Kevin Ivers

(202) 543-2992

4 Month the annual accounting period ends

January

5 Date incorporated or formed

2/12/1993

6 Activity codes (see back cover)

431 480 559

7 Did the organization apply for recognition of exemption under this Code section or under any other section of the Code? ☐ Yes ☒ No
If "Yes," attach an explanation.

8 Has the organization filed Federal income tax returns or exempt organization information returns? ☐ Yes ☒ No
If "Yes," state the form number(s), years filed, and Internal Revenue office where filed.

9 Check the box for your type of organization. BE SURE TO ATTACH A COMPLETE COPY OF THE CORRESPONDING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation—Attach a copy of your Articles of Incorporation, (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of your bylaws.
- b ☐ Trust—Attach a copy of your Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association—Attach a copy of your Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Include also a copy of your bylaws.

If you are a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE
SIGN
HERE

Kevin Ivers
(Signature)

Secretary
(Title or authority of signer)

8-11-93
(Date)

Part II.—Activities and Operational Information (Must be completed by all applicants)

1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in your organizational document. Describe each activity separately in the order of importance. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

1. (a) Log Cabin Republicans (LCR) shall seek to advance the legislative and policy-making interests of gays and lesbians who are Republicans.

Specifically, LCR will work to convince Republican leaders that:

1. The party needs to be sensitive to the fact that many gays and lesbians are Republicans, and that to continue its generally anti-gay stance is morally wrong and not in the best interest of the nation.
2. The party needs to welcome and encourage the full participation of gays and lesbians in society.
3. The party should support policies and legislation that will end discrimination against people solely on the basis of sexual orientation.

In addition, LCR, within the entire gay and lesbian community, will promote responsible policies and legislation that will promote the social welfare of gay and lesbian Americans, and will ensure their equal rights under the law.

- (b) The corporation was established and incorporated in the District of Columbia on February 12, 1993, and has initiated activity to pursue its mission.
- (c) Paid staff and members of the corporation will do most of the work in Washington, D.C. There will be occasion when they will need to pursue the goals of the corporation in other cities throughout the United States.

2 List the organization's present and future sources of financial support, beginning with the largest source first.

2. Financial support for the corporation will be provided by its individual members, each of whom will be responsible for making an annual financial contribution of varying amounts.

Part II.—Activities and Operational Information (continued) (Must be completed by all applicants)

- 9 Have you made or do you plan to make any distribution of your property or surplus funds to shareholders or members?
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution. ☐ Yes ☒ No
- 10 Does, or will, any part of your receipts represent payments for services performed or to be performed?
If "Yes," state in detail the amount received and the character of the services performed or to be performed. ☐ Yes ☒ No
- 11 Have you made, or do you plan to make, any payments to members or shareholders for services performed or to be performed? ☒ Yes ☐ No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be made. The Board may elect to compensate the president for services rendered to the corporation, either by contract, employment agreement, or on a direct salary basis. Such a compensated individual will have responsibility for day-to-day operations of the corporation and its employees. Under the corporation's bylaws, a salaried president shall abstain from any vote of the Board pertaining to his or her compensation, powers or responsibilities.
- 12 Do you have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions or annuities)? ☐ Yes ☒ No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.
- 13 Are you under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision as well as copies of applications or requests for the opinions or decisions.
- 14 Do you now lease or do you plan to lease any property? ☒ Yes ☐ No
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between your organization and the other party. Also, attach a copy of any rental or lease agreement.
LCR intends to lease office space in the District of Columbia. A lease will not be entered into until the corporation has an adequate financial base.
- 15 Have you spent or do you plan to spend any money attempting to influence the selection, nomination, election or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.
- 16 Do you publish pamphlets, brochures, newsletters, journals, or similar printed material? ☐ Yes ☒ No
If "Yes," attach a recent copy of each. LCR intends to produce pamphlets, brochures and similar printed materials, but has not yet done so.

Part II.—Activities and Operational Information (continued) (Must be completed by all applicants)**3 The membership of the organization's governing body is:**

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Marvin Liebman, Chairman 1330 New Hampshire Ave., N.W. #304 Washington, DC 20036	\$0
Richard L. Tafel, President 21 Kirkland St. Cambridge, MA 02138	To be determined
Kevin Ivers, Secretary 1817 T St., N.W. #2 Washington, DC 20009	\$0

4 If you are the outgrowth or continuation of any form of predecessor(s), state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

N/A

5 If you are now, or plan to be connected in any way with any other organization, describe the organization and explain the relationship (such as: financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees). LCR has an official link to the Log Cabin Federation, which is a grouping of local clubs scattered through the country. These local clubs have the same general mission as LCR, but at the local level as opposed to the national level. However, there will be no direct financial linkage, shared facilities, officers or employees. The president of LCF will be an honorary director of LCR, and the president of LCR will be an honorary director of LCF.**6 If you have capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) whether any dividends have been paid or whether your creating instrument authorizes dividend payments on any class of capital stock.**

N/A

7 State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

Members shall be individuals who support the purposes of the corporation and make a financial contribution to LCR during each calendar year. Each member in good standing will have one vote on each matter submitted to a vote of the members. No membership solicitation material has yet been produced.

8 Explain how your assets will be distributed on dissolution. In the event that the corporation is dissolved, all outstanding financial obligations will be met, and the remaining assets of the corporation shall be distributed for one or more exempt purposes within the meaning of 501(c) of the Internal Revenue Code.

Form 1024 (Rev. 12-89)

Part III.—Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A—Statement of Revenue and Expenses

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for 2 Years			(e) Total
	From Jan 1 To Dec 31	(b) 1994	(c) 1995	(d) 1996	
1 Gross dues and assessments of members	50,000	100,000	175,000		
2 Gross contributions, gifts, etc.	153,310	162,010	126,818		
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule)	0	0	0		
4 Gross amounts from unrelated business activities (attach schedule)	0	0	0		
5 Gain from sale of assets, excluding inventory items (attach schedule)	0	0	0		
6 Investment income (see instructions)	0	0	0		
7 Other revenue (attach schedule)	0	0	0		
8 Total revenue (add lines 1 through 7)	203,310	262,010	301,818		
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes	101,500	160,200	175,300		
10 Expenses attributable to unrelated business activities	0	0	0		
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	0	0		
12 Disbursements to or for the benefit of members (attach schedule)	65,000	65,000	65,000		
13 Compensation of officers, directors, and trustees (attach schedule)	36,810	36,810	61,518		
14 Other salaries and wages	0	0	0		
15 Interest	0	0	0		
16 Occupancy	0	0	0		
17 Depreciation and depletion	0	0	0		
18 Other expenses (attach schedule)	0	0	0		
19 Total expenses	203,310	262,010	301,818		
20 Excess of revenue over expenses (line 8 minus line 19)	0	0			

B—Balance Sheet (at the end of the period shown)

		Current Tax Year as of 8-10-93
Assets		
1 Cash		1 34715.49
2 Accounts receivable, net		2 5800.00
3 Inventories		3 0
4 Bonds and notes receivable (attach schedule)		4 0
5 Corporate stocks		5 0
6 Mortgage loans (attach schedule)		6 0
7 Other investments (attach schedule)		7 0
8 Depreciable and depletable assets (attach schedule)		8 0
9 Land		9 0
10 Other assets (attach schedule)		10 0
11 Total assets		11 40515.49
Liabilities		
12 Accounts payable		12 0
13 Contributions, gifts, grants, etc., payable		13 0
14 Mortgages and notes payable (attach schedule)		14 0
15 Other liabilities (attach schedule)		15 0
16 Total liabilities		16 0
Fund Balances or Net Assets		
17 Total fund balances or net assets		17 40515.49
18 Total liabilities and fund balances or net assets (add line 16 and line 17)		18 40515.49

If there has been any substantial change in any aspect of your financial activities since the end of the period shown above, check the box and attach a detailed explanation ☐

Schedule A Organizations described in section 501(c)(2) or 501(c)(25) (Title holding corporations or trusts)

- 1** State the complete name, address and employer identification number of each organization for which title to property is held and the number and class(es) of shares of your stock held by each organization.

- 2** State whether the annual excess of revenue over expenses is or will be turned over to the organization for which title to property is held and, if not, the purpose for which the excess (income) is or will be held.

- 3a** In the case of a corporation described in section 501(c)(2), state the purpose(s) of each organization for which title to property is held (as shown in its governing instrument) and the Code section(s) under which each is classified as exempt from income tax.

- 3b** In the case of a corporation or trust described in section 501(c)(25), state the basis whereby each shareholder is described in section 501(c)(25)(C).

INSTRUCTIONS

Line 1.—Provide the requested information on each organization for which your organization holds title to property. Also indicate the number and type(s) of shares of your organization's stock that are held by each.

Line 2.—For purposes of this question, "excess of revenue over expenses" is all of the organization's income for a particular tax year less operating expenses.

Line 3a.—Give the exempt purpose of each organization which is the basis for its exempt status and the Internal Revenue Code section that describes the organization (as shown in its IRS determination letter).

Line 3b.—Indicate if the shareholder is one of the following:

- (1) a qualified pension, profit-sharing, or stock bonus plan that meets the requirements of the Code;
- (2) a government plan;
- (3) an organization described in section 501(c)(3); or
- (4) an organization described in section 501(c)(25).

Schedule B

Organizations described in section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)

- 1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing you (or any predecessor organization listed in item 4 of Part II) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that you (or your predecessor) were carrying on propaganda or otherwise attempting to influence legislation or on the basis that you engaged in political activity? ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2 Do you perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II (pages 2, 3, and 4), enter the page and item number here.)

- 3 If you are claiming exemption as a homeowners' association, is access to any property or facilities you own or maintain restricted in any way? ☐ Yes ☒ No

If "Yes," explain.

- 4 If you are claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A

Schedule C Organizations described in section 501(c)(5) (Labor, agricultural, including fishermen's organizations, or horticultural organizations) or section 501(c)(6) (business leagues, chambers of commerce, etc.)

- 1 Describe any services you perform for members or others. (If the description of the services is contained in Part II, enter the page and item number here.)

- 2 Fishermen's organizations only.—What kinds of aquatic resources (not including mineral) are cultivated or harvested by those eligible for membership in your organization?

- 3 Labor organizations only.—Are you organized under the terms of a collective bargaining agreement? ☐ Yes ☐ No

If "Yes," attach a copy of the latest agreement

GOVERNMENT OF THE DISTRICT OF COLUMBIA
DEPARTMENT OF CONSUMER AND REGULATORY AFFAIRS
BUSINESS REGULATION ADMINISTRATION



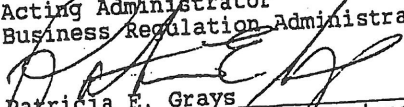
CERTIFICATE

THIS IS TO CERTIFY that all applicable provisions of the DISTRICT
OF COLUMBIA NONPROFIT CORPORATION ACT have been complied with and
accordingly, this **CERTIFICATE of INCORPORATION** is hereby issued to
LOG CABIN REPUBLICANS

as of **FEBRUARY 12TH, 1993.**

Joan Parrott-Fonseca
Acting Director

Barry K. Campbell
Acting Administrator
Business Regulation Administration


Patricia E. Grays
Assistant Superintendent of Corporations
Corporations Division

Sharon Pratt Kelly
Mayor

ARTICLES OF INCORPORATION
OF THE
LOG CABIN REPUBLICANS

FILED
FEB 12 1993
NY: /

TO: Department of Consumer and Regulatory Affairs, Business Regulation
Administration, Corporations Division, 614 H Street, N.W., Washington,
D.C. 20001

We, the undersigned natural persons of the age of twenty-one years or more, do hereby associate ourselves together for the purpose of forming a nonprofit corporation in the District of Columbia pursuant to the District of Columbia Nonprofit Corporation Act (D.C. Code, 1981 edition, Title 29, Chapter 5). As incorporators of such corporation, we adopt the following Articles of Incorporation:

Article One

NAME AND LOCATION

The name of the corporation shall be the Log Cabin Republicans, and its location shall be 1817 T Street, NW #2, Washington, D.C. 20009.

Article Two

DURATION

The period of duration of this nonprofit corporation shall be perpetual, or until 75 percent of the members shall vote to dissolve the corporation.

Article Three

PURPOSE

The corporation is organized exclusively for the promotion of social welfare, pursuant to the District of Columbia Nonprofit Corporation Act and section 501(c)(4) of the Internal Revenue Code. The purpose and business of the corporation shall be to advance the legislative and policymaking interests of the American gay and lesbian community within the Republican Party. The corporation and its members will work with elected and appointed officials to advocate the development of legislation and Republican Party policies which: (1) encourage gay and lesbian participation in national and local Party activities; (2) provide equal rights to members of the gay and lesbian community; and (3) avoid discrimination against or harassment of gays and lesbians.

Article Four

MEMBERSHIP ORGANIZATION

The corporation shall be a membership organization, subject to the provisions of the District of Columbia Nonprofit Corporation Act. The corporation shall have one membership class. Members of the corporation shall be individuals who support the purposes of the corporation and make a financial contribution to the corporation each calendar year. Members shall be permitted to cast one vote on all matters submitted to a vote of the members of the corporation. The corporation shall not authorize or issue shares of stock and no dividends or pecuniary profits shall be declared or paid to the corporation's members, directors, or officers. The corporation shall not carry on any activities not permitted to be carried on by a corporation exempt from federal income tax under section 501(c)(4) of the Internal Revenue Code.

Article Five

INITIAL BOARD OF DIRECTORS AND INCORPORATORS

The number of persons constituting the initial board of directors of the corporation is three, and the names and addresses of the persons who are to serve as incorporators and initial directors are as follows:

Kevin Ivers, 1817 T Street, NW, #2,
Washington, DC 20009

Marvin Liebman, 1330 New Hampshire
Avenue, NW, Washington, DC 20036

Richard L. Tafel, 21 Kirkland Street,
Cambridge, MA 02138

The manner of appointing additional directors and successors to the initial board of directors shall be provided for in the bylaws.

Article Six

CORPORATE OFFICERS AND THEIR FUNCTIONS

The general officers of the corporation shall be chairman, president, secretary, and treasurer.

The powers and duties of the several officers shall be as provided from time to time by resolution or other directive of the board of directors. In the absence of such provisions, the respective officers shall have the powers and shall discharge the duties customarily and usually held and performed by like officers of corporations similar in organization to this corporation.

The board of directors may provide for the appointment of such additional officers as they may deem to be in the best interests of the corporation.

Article Seven

INTERNAL AFFAIRS

The regulation of internal affairs of the corporation, including provisions for the distribution of assets on dissolution or final liquidation of the corporation, shall be provided for in the bylaws.

Article Eight

ELECTION OF OFFICERS

The officers shall be elected by the members of the corporation and shall serve for one-year terms.

Article Nine

AMENDMENTS


These articles may be amended in the manner provided by the District of Columbia Nonprofit Corporation Act.

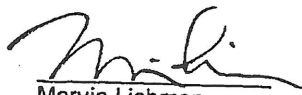
Article Ten

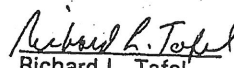
REGISTERED AGENT

The registered agent for the corporation shall be Kevin Ivers, 1817 T Street, NW #2, Washington, D.C. 20009, which same address is the initial registered office address.

In Witness Whereof, the undersigned being the incorporators of this corporation have executed these Articles of Incorporation on this 12th day of February, 1993.


Kevin Ivers
1817 T Street, NW #2
Washington, DC 20009


Marvin Liebman
1330 New Hampshire Ave NW
Washington, DC 20036


Richard L. Tafel
21 Kirkland Street
Cambridge, MA 02138

I, Audrey Lucas, a Notary Public, hereby certify that on the 12TH day of Feb., 1993, Kevin Ivers, Marvin Liebman, and Richard Tafel appeared before me and signed the foregoing document as incorporators, and have averred that the statements therein contained are true.

Witness my hand and official seal this 12TH day of February, 1993, in the city of Washington, District of Columbia.

Audrey A. Lucas

Notary Public

My Commission Expires:

AUDREY A. LUCAS

Notary Public, District of Columbia
My Commission Expires June 15, 1995

Date: 2/12/93

LETTER OF CONSENT BY REGISTERED AGENT

Having been named to accept service of process for the above named corporation at a place designated in these Articles of Incorporation, I hereby accept to act in this capacity, and agree to comply with the provisions of the District of Columbia Nonprofit Corporation Act, relative to keeping open said office for service of process.


Registered Agent.

Kevin Ivers
1817 T Street, NW #2
Washington, D.C. 20009

Date: February 12, 1993

BYLAWS

LOG CABIN REPUBLICANS

As Adopted by the Board of Directors on February 12, 1993

Article One

PURPOSE

The purpose and business of the corporation shall be to advance the legislative and policymaking interests of the American gay and lesbian community within the Republican Party. The corporation and its members will work with elected and appointed officials to advocate the development of legislation and Republican Party policies which: (1) encourage gay and lesbian participation in national and local Party activities; (2) provide equal rights to members of the gay and lesbian community; and (3) avoid discrimination against or harassment of gays and lesbians.

Article Two

OFFICES

The principal office of the corporation shall be located at 1817 T Street, NW #2, city of Washington, District of Columbia. The corporation may have such other offices, whether within or without the District of Columbia, as the board of directors may determine from time to time.

Article Three

MEMBERS

§1. Selection of Regular Members. Members of the corporation shall be individuals who support the purposes of the corporation and make a financial contribution to the corporation during each calendar year.

§2. Voting Rights. Each member in good standing shall be entitled to one vote on each matter submitted to a vote of the members of the corporation.

§3. Termination of Membership. The board of directors of the corporation, by affirmative vote of 66 2/3 percent of all the board directors, may suspend or expel a member for cause after an appropriate hearing, or at any regularly constituted meeting, may terminate the membership of any member who becomes ineligible for membership through default in the payment of a financial contribution each calendar year.

§4. Annual Meeting. The annual meeting of the members shall be held at the principal office of the corporation or at any other location selected by the board of directors in December of each year for the purposes of selecting directors and transacting such other business as may come before the meeting. Such meeting shall also be considered as the annual meeting of the board of directors. Should the selection of directors not be held during the month designated herein for the annual

meeting, or at any adjournment thereof, the board of directors shall cause the selection to be held at a special meeting of the members as soon thereafter as is convenient. For purposes of selecting members to serve on the board of directors at an annual or special meeting, the affirmative vote of a majority of votes actually cast by members who are present at such annual or special meeting (or otherwise represented by ballot) shall constitute a quorum and shall be necessary for the selection of a member to serve on the board of directors.

Article Four

BOARD OF DIRECTORS

§1. *Number, Tenure, and Qualifications.* The maximum number of directors of the corporation shall be fifteen (15). Directors shall be elected to three year terms and one-third of the board will stand for election at each annual meeting. During the first three years of the corporation, the members will elect a maximum of five (5) directors each year to establish three classes of directors. The first class of five directors will serve from 1993 until 1995, with their successors also serving three year terms. The second class of five directors will serve from 1994 until 1996, with their successors also serving three year terms. The third class will serve from 1995 until 1997, with their successors also serving three year terms. Any member in good standing is eligible to serve on the board of directors of the corporation.

§2. *General Powers.* The affairs of the corporation shall be managed by its board of directors.

§3. *Regular Meetings.* Regular meetings of the board of directors shall be held every six months, in June and December of each calendar year, at the principal office of the corporation, or at any other time and location selected by the chairman or the board of directors.

§4. *Special Meetings.* Special meetings of the board may be called by the chairman, or by not less than 66 2/3 percent of the members of the corporation, at the principal office of the corporation, or at any other time and location selected by the chairman or the board of directors.

§5. *Notice.* Notice of any special meeting of the board of directors shall be given at least two days previously thereto by notice delivered personally or sent by overnight mail or by facsimile to each director at his or her address or facsimile number as shown by the records of the corporation. If notice is given by overnight mail or facsimile, such notice shall be deemed to be delivered upon receipt of a confirmation from the overnight mail service or the originating source of the facsimile transmission. Any director may waive notice of any meeting. The attendance of a director at any meeting shall constitute a waiver of notice of such meeting, unless specifically required by law or by these bylaws.

§6. *Quorum.* A majority of the board of directors shall constitute a quorum for the transaction of business at any meeting of the board.

§7. *Board Decisions.* The act of a majority of the directors present at a meeting at which a quorum is present shall be the act of the board of directors, unless the act of a greater number is required by law or by these bylaws for a

the board of directors.

§3. *Other Committees.* Other committees not having and exercising the authority of the board of directors in the management of the corporation may be designated by a resolution adopted by a majority of the directors present at a meeting at which a quorum is present. Except as otherwise provided in such resolution, members of each such committee shall be directors, and the chairman or president of the corporation shall appoint the members thereof. Any member thereof may be removed by the person or persons authorized to appoint such member whenever in their judgment the best interests of the corporation shall be served by such removal.

Article Seven

CONTRACTS, CHECKS, DEPOSITS, AND GIFTS

§1. *Contracts.* The board of directors may by resolution authorize any officer or officers or agent or agents of the corporation, in addition to the officers so authorized by these bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the corporation, and such authority may be general or may be confined to specific instances.

§2. *Checks, Drafts, or Orders.* All checks, drafts, or orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the corporation shall be signed for by such officer or officers or agent or agents of the corporation, and in such manner as shall from time to time be determined by resolution of the board of directors. In the absence of such determination by the board of directors, such instruments shall be signed by the treasurer or assistant treasurer (if any) and countersigned by the chairman or president of the corporation.

§3. *Deposits.* All funds of the corporation shall be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depositories as the board of directors may select; *provided*, however, that any such depository shall be federally insured.

§4. *Gifts.* The board of directors may accept on behalf of the corporation any contribution, gift, bequest, or devise for any purpose of the corporation.

Article Eight

BOOKS AND RECORDS

The corporation shall keep correct and complete books and records of account and shall also keep minutes of the proceedings of its members, board of directors, and committees having and exercising any of the authority of the board of directors, and shall keep at the principal office a record giving the names and addresses of the members entitled to vote. All books and records of the corporation may be inspected by any member, board alternate, or member's agent or attorney, for any proper purpose at any reasonable time.

specific matter before the Board.

§8. *Compensation.* Board members shall not be compensated for their service to the corporation, except for appropriate compensation to the president for services rendered on behalf of the corporation; *provided*, however, that, subject to availability of funds, board members may be reimbursed, upon resolution of the board of directors, for actual expenses incurred in representing the board or the corporation, including travel and lodging expenses, to be set by the board of directors in the resolution.

§9. *Proxy Voting.* At all board meetings, a board member may vote on any matter by proxy executed in writing by the board member. Such proxy shall be filed with the secretary of the corporation before or at the time of the meeting. No proxy shall be valid after six months from the time of its execution unless otherwise provided in the proxy.

§10. *Vacancies.* In the event of a vacancy occurring in any board position, the board shall by election fill the position for the remainder of the term.

Article Five

OFFICERS

§1. *Officers.* The officers of the corporation shall be a chairman, a president, a secretary, a treasurer, and such other officers as may be elected by the board of directors. All officers will serve for one-year terms. All officers shall be elected by a majority vote of the board of directors at the conclusion of the annual or special meeting at which board members are selected. All officers shall be elected or appointed members of the board of directors

§2. *Removal.* Any officer elected by the board of directors may be removed by a vote of at least 66 2/3 percent of the members of the board of directors whenever in their judgment it would serve the best interests of the corporation.

§3. *Vacancies.* In the event of a vacancy occurring in any officer position, the board shall by election fill the position for the remainder of the term.

Article Six

COMMITTEES

§1. *Executive Committee.* The board of directors, by resolution adopted by the majority of the total number of directors, may designate the officers to serve as an executive committee, which committee, to the extent provided in such resolution, shall have and exercise the authority of the board of directors in the management of the corporation, but the designation of such committee and the delegation thereto of authority shall not operate to relieve the board of directors, or any individual director, of any responsibility imposed on it or him or her by law.

§2. *Nominating Committee.* The board of directors, by resolution adopted by a majority of the total number of directors, may create a nominating committee, which committee shall select and nominate members of the corporation to serve on

and its employees. A salaried president shall abstain, however, from any vote of the board of directors pertaining to his or her compensation, powers, or responsibilities. Other staff positions in the corporation, including the position of office manager, shall be nominated by the president and concurred with by the executive committee.

Article Fourteen

DISSOLUTION OF THE CORPORATION


The corporation may be dissolved by a vote of 75 percent of the members of the corporation. In the event the corporation is dissolved, all financial obligations will be met, and the remaining assets of the corporation shall be distributed for one or more exempt purposes within the meaning of section 501(c) of the Internal Revenue Code.

Article Fifteen

AMENDMENT OF BYLAWS

These bylaws may be altered, amended, or repealed, and new bylaws may be adopted by 66 2/3 percent of the members of the board of directors of the corporation at any regular meeting or at any special meeting if at least five days' written notice is given of intention to alter, amend, or repeal or to adopt new bylaws at such meeting.


Secretary
Log Cabin Republicans


Chairman
Log Cabin Republicans

DATE: February 12, 1993

Article Nine

FISCAL YEAR

The fiscal year of the corporation shall begin on the first day of January in each year and end at midnight on the 31th day of December in the same calendar year.

Article Ten

ANNUAL FINANCIAL CONTRIBUTION

§1. Annual Contribution. Each member shall make a financial contribution to the corporation during each calendar year. The board of directors may establish suggested contribution levels and shall give appropriate notice to the members.

§2. Annual Contribution Payment. The annual financial contribution by members shall be payable before December 31 of each calendar year.

§3. Default and Suspension of Membership. When any member is in default in the payment of his or her annual financial contribution, the board may suspend or terminate a member's voting privileges or membership until such time as the default is remedied.

Article Eleven

SEAL

The board of directors shall provide a corporate seal, which shall be retained and used by the secretary, and which shall have upon it the name of the corporation and the date of approval of its articles of incorporation.

Article Twelve

WAIVER OF NOTICE

Whenever any notice is required to be given under the provisions of law or under the provisions of the articles of incorporation or by the bylaws of the corporation, a waiver thereof in writing signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

Article Thirteen

STAFF

The board of directors, pending availability of funds, may elect to compensate the corporation president for services rendered to the corporation, either by contract or employment agreement, or on a direct salary basis. Such an individual shall have the responsibility for day-to-day operations of the corporation

INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR
31 HOPKINS PLAZA
BALTIMORE, MD 21201

DEPARTMENT OF THE TREASURY

Date: SEP 17 1993

LOG CABIN REPUBLICANS
C/O KEVIN IVERS
1817 T STREET NW NO 2
WASHINGTON, DC 20009

Employer Identification Number:
52-1811081
Case Number:
523252016
Contact Person:
EO SPECIALIST
Contact Telephone Number:
(410) 962-9616

RECEIVED
OCT 5 1993

90-Day User Fee Response Date: DEC 16 1993

Notification Response Date: OCT 17 1993

In Reply Refer To:
EO:TSU

EP/EO Division
User Fee Unit
Baltimore

Dear Applicant:

We are returning your application for recognition of exemption from Federal income tax under section 501(a) of the Internal Revenue Code because the application has not been fully completed.

We will be glad to consider your application if you will complete and return it with the items listed on the attached sheet by the notification response date shown above. If you return it within that time, we will consider it received on the original submission date for purposes of notification under section 505(c) or 508(a) of the Code. If we do not hear from you by the notification response date, we will not take any further action on your application. However, an extension of time to submit the requested information may be granted for good cause. If you need an extension you must request it before the notification response date.

You may be required to file Federal income tax returns if you do not take any further action to complete your application.

When we receive the items requested, the preliminary screening of your application will be complete. Your application will then be assigned to an Exempt Organizations Specialist for technical consideration. The Specialist may need to request additional information to make a determination of exempt status.

User fees are not refundable for applications that are returned to the submitter as incomplete. If you resubmit your application within 90 days from the date it is returned to you, no additional payment will be due. However, if you resubmit your application more than 90 days after the date of return, another user fee payment will be required. When you send the information we requested or write to us, PLEASE ATTACH THE COPY OF THIS LETTER.

Please mail the information requested in this letter and the completed

Letter 1042 (00/CG)

-2-

LOG CABIN REPUBLICANS

application to:

Internal Revenue Service
P. O. Box 17010; Room 713
Baltimore, MD 21208

If you have any questions, please contact the person whose name and telephone number are shown above.

Thank you for your cooperation.

Sincerely yours,



District Director

Enclosures:
Your application
Copy of this letter
List of missing items

Letter 1042 (DO/CG)

-3-

LOG CABIN REPUBLICANS

List of Missing Items

The User Fee submitted with your application was insufficient. The fee for an organization whose gross receipts exceed or are expected to exceed \$10,000 annually is \$465.00. You must remit an additional \$90.00.

Please be sure to return the ENCLOSED APPLICATION AND DOCUMENTATION with your response unless you have been requested to complete a revised Form 1023 or Form 1024. We cannot process your request without the application and documentation.

8-16-241

Form 8718
(Rev. May 1993)
Department of the Treasury
Internal Revenue Service

User Fee for Exempt Organization Determination Letter Request

▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)

For IRS Use Only

Control number 87859
Amount paid 40
User fee screener CB

1 Name of organization

Log Cabin Republicans

Caution: Do not attach Form 8718 to an application for a pension plan determination letter.

2 Type of request.

a ☐

Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years.

Note: If you checked box 2a, you must complete the Certification below.

Certification. Complete if you checked box 2a above.

I certify that the annual gross receipts of

name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

b ☒

Initial request for a determination letter for:

- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
- A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years.

Application postmarked before July 1, 1993

Application postmarked after June 30, 1993

\$ 375

(\$ 465) (\$ 90)

c ☐

Private foundation that has completed a section 507 termination and seeks a determination letter that it is now a public charity.

\$ 200

d ☐

Group exemption letters

\$ 500

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed in item 2 above.

Check the box in item 2 for the type of application you are submitting. If you check box 2a, you must complete and sign the certification statement that appears under line 2a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

To avoid delays, send the determination letter application and

Form 8718 to the applicable IRS address shown below. Use the address below even if a different address appears in another form or publication.

If the organization is in:

Send fee and request for determination letter to:

Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont

Internal Revenue Service
EP/EO Division
P. O. Box 1680, GPO
Brooklyn, NY 11202

Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession or foreign country

Internal Revenue Service
EP/EO Division
P. O. Box 17010
Baltimore, MD 21203

Indiana, Kentucky, Michigan, Ohio, West Virginia

Internal Revenue Service
EP/EO Division
P. O. Box 3159
Cincinnati, OH 45201

Arizona, Colorado, Kansas, Oklahoma, New Mexico, Texas, Utah, Wyoming

Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee

Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington

Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin

Internal Revenue Service
EP/EO Division
Mail Code 4950 DAL
1100 Commerce Street
Dallas, TX 75242

Internal Revenue Service
EP/EO Division
P.O. Box 941
Atlanta, GA 30370

Internal Revenue Service
EO Application
EP/EO Division
McCaslin Industrial Park
2 Cupanla Circle
Monterey Park, CA
91754-7406

Internal Revenue Service
EP/EO Division
230 S. Dearborn
CPN 20-5
Chicago, IL 60604

Attach Check or Money Order Here

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

OCT 25 2006

Date:

ENVIRONMENT MARYLAND INC
C/O JIM JACOBSON
44 WINTER ST
BOSTON, MA 02108-0000

Employer Identification Number:
20-4690041

DLN:

17053233036016

Contact Person:

RONALD D BELL

ID# 31185

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

DECEMBER 31

Form 990 Required:

YES

Effective Date of Exemption:

MARCH 13, 2006

Contribution Deductibility:

NO

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Contributions to you are not deductible by donors under section 170(c)(2) of the Code.

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)

Letter 948 (DO/CG)

ENVIRONMENT MARYLAND INC

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTIONS
OTHER THAN 501(C)(3)

WHERE TO GET FORMS AND HELP

Forms and instructions may be obtained by calling toll free 1-800-829-3676, through the Internet Web Site at www.irs.gov, and also at local tax assistance centers.

Additional information about any topic discussed below may be obtained through our customer service function by calling toll free 1-877-829-5500.

NOTIFY US ON THESE MATTERS

If you change your name, address, purposes, operations or sources of financial support, please inform our TE/GE EO Determinations Office at the following address: Internal Revenue Service, P.O. Box 2508, Cincinnati, Ohio 45201. If you amend your organizational document or by-laws, or dissolve, provide the EO Determinations Office with a copy of the amended documents. Please use your employer identification number on all returns you file and in all correspondence with the Internal Revenue Service.

FILING REQUIREMENTS

In your exemption letter we indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. Form 990 (or Form 990-EZ) is filed with the Ogden Submission Processing Center, Ogden UT 84201-0027.

You are required to file a Form 990 only if your gross receipts are normally more than \$25,000.

If your gross receipts are normally between \$25,000 and \$100,000, and your total assets are less than \$250,000, you may file Form 990-EZ. If your gross receipts are over \$100,000, or your total assets are over \$250,000, you must file the complete Form 990. The Form 990 instructions show how to compute your "normal" receipts.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. There are penalties for failing to timely file a complete return. For additional information on penalties, see Form 990 instructions or call our toll free number.

If your receipts are below \$25,000, and we send you a Form 990 Package, follow the instructions in the package on how to complete the limited return to advise us that you are not required to file.

If your exemption letter states that you are not required to file Form 990, you are exempt from these requirements.

Letter 948 (DO/CG)

ENVIRONMENT MARYLAND INC

UNRELATED BUSINESS INCOME TAX RETURN

If you receive more than \$1,000 annually in gross receipts from a regular trade or business you may be subject to Unrelated Business Income Tax and required to file Form 990-T, Exempt Organization Business Income Tax Return. Special rules for organizations exempt under sections 501(c)(7), (9), (17) and (19) are described in Publication 598.

There are several exceptions to the tax on unrelated business income.

1. Income you receive from the performance of your exempt activity is not unrelated business income.
2. Income from fundraisers conducted by volunteer workers, or where donated merchandise is sold, is not unrelated business income.
3. Income from routine investments such as certificates of deposit, savings accounts, or stock dividends is usually not unrelated business income.

There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

PUBLIC INSPECTION OF APPLICATION AND INFORMATION RETURN

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return, or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

EXCESS BENEFIT TRANSACTIONS
(Applies to 501(c)(4) organizations)

Excess benefit transactions are governed by section 4958 of the Code. Excess benefit transactions involve situations where a section 501(c)(4) organization provides an unreasonable benefit to a person who is in a position to exercise substantial influence over the organization's affairs. If you believe there may be an excess benefit transaction involving your organization, you should report the transaction on Form 990 or Form 990-EZ. Additional information can

ENVIRONMENT MARYLAND INC

be found in the instructions for Form 990 and Form 990-EZ, or you may call our toll-free number to obtain additional information on how to correct and report this transaction.

EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee.

You are also liable for tax under the Federal Unemployment Tax (FUTA) for each employee you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter.

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

OCT 25 2006

ENVIRONMENT MARYLAND INC
3121 ST PAUL ST STE 26
BALTIMORE, MD 21218-3857

Employer Identification Number:
20-4690041
DLN:
17053233036016
Contact Person:
RONALD D BELL ID# 31185
Contact Telephone Number:
(877) 829-5500
Accounting Period Ending:
DECEMBER 31
Form 990 Required:
YES
Effective Date of Exemption:
MARCH 13, 2006
Contribution Deductibility:
NO

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

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Letter 948 (DO/CG)

ENVIRONMENT MARYLAND INC

INFORMATION FOR ORGANIZATIONS EXEMPT UNDER SECTIONS
OTHER THAN 501(C)(3)

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ENVIRONMENT MARYLAND INC

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There are special rules for income derived from real estate or other investments purchased with borrowed funds. This income is called "debt financed" income. For additional information regarding unrelated business income tax see Publication 598, Tax on Unrelated Business Income of Exempt Organizations, or call our toll free number shown above.

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ENVIRONMENT MARYLAND INC

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EMPLOYMENT TAXES

If you have employees, you are subject to income tax withholding and the social security taxes imposed under the Federal Insurance Contribution Act (FICA). You are required to withhold Federal income tax from your employee's wages and you are required to pay FICA on each employee who is paid more than \$100 in wages during a calendar year. To know how much income tax to withhold, you should have a Form W-4, Employee's Withholding Allowance Certificate, on file for each employee.

You are also liable for tax under the Federal Unemployment Tax (FUTA) for each employee you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter.

Employment taxes are reported on Form 941, Employer's Quarterly Federal Tax Return. The requirements for withholding, depositing, reporting and paying employment taxes are explained in Circular E, Employer's Tax Guide, (Publication 15), and Employer's Supplemental Tax Guide, (Publication 15-A). These publications explain your tax responsibilities as an employer.

**Power of Attorney
and Declaration of Representative**

► Type or print. ► See the separate instructions.

OMB No. 1545-0150

For IRS Use Only

Received by:

Name _____

Telephone _____

Function _____

Date ____/____/____

Part I Power of Attorney

Caution: Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer(s) must sign and date this form on page 2, line 9.

Taxpayer name(s) and address

Environment Maryland
3121 St. Paul St. #26
Baltimore, MD 21218

Social security number(s)

Daytime telephone number
(410) 467-0439

Employer identification
number

20:4690041

Plan number (if applicable)

hereby appoint(s) the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Jim Jacobson
44 WINTER ST
BOSTON, MA 02108

CAF No. 0302-65417R

Telephone No. 617-747-4312

Fax No. 617-747-8057

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. _____

Telephone No. _____

Fax No. _____

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer(s) before the Internal Revenue Service for the following tax matters:

3 Tax matters

Type of Tax (Income, Employment, Excise, etc.) or Civil Penalty (see the instructions for line 3)	Tax Form Number (1040, 941, 720, etc.)	Year(s) or Period(s) (see the instructions for line 3)
APPLICATION FOR RECOGNITION OF TAX EXEMPTION	1024	THROUGH 200

4 Specific use not recorded on Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See the instructions for Line 4. **Specific uses not recorded on CAF.** ☐

5 Acts authorized. The representatives are authorized to receive and inspect confidential tax information and to perform any and all acts that I (we) can perform with respect to the tax matters described on line 3, for example, the authority to sign any agreements, consents, or other documents. The authority does not include the power to receive refund checks (see line 6 below), the power to substitute another representative, the power to sign certain returns, or the power to execute a request for disclosure of tax returns or return information to a third party. See the line 5 instructions for more information.

Exceptions. An unenrolled return preparer cannot sign any document for a taxpayer and may only represent taxpayers in limited situations. See **Unenrolled Return Preparer** on page 2 of the instructions. An enrolled actuary may only represent taxpayers to the extent provided in section 10.3(d) of Circular 230. See the line 5 instructions for restrictions on tax matters partners.

List any specific additions or deletions to the acts otherwise authorized in this power of attorney: _____

6 Receipt of refund checks. If you want to authorize a representative named on line 2 to receive, **BUT NOT TO ENDORSE OR CASH**, refund checks, initial here _____ and list the name of that representative below.

Name of representative to receive refund check(s) ►

7 Notices and communications. Original notices and other written communications will be sent to you and a copy to the first representative listed on line 2.

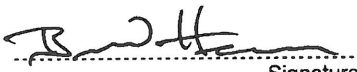
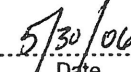
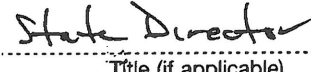
- a** If you also want the second representative listed to receive a copy of notices and communications, check this box ☐ **b** If you do not want any notices or communications sent to your representative(s), check this box ☐

8 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same tax matters and years or periods covered by this document. If you do not want to revoke a prior power of attorney, check here. ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

9 Signature of taxpayer(s). If a tax matter concerns a joint return, both husband and wife must sign if joint representation is requested, otherwise, see the instructions. If signed by a corporate officer, partner, guardian, tax matters partner, executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the authority to execute this form on behalf of the taxpayer.

► **IF NOT SIGNED AND DATED, THIS POWER OF ATTORNEY WILL BE RETURNED.**

			
Signature		Date	Title (if applicable)
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
Print Name	PIN Number	Print name of taxpayer from line 1 if other than individual	
Signature		Date	Title (if applicable)
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
Print Name	PIN Number		

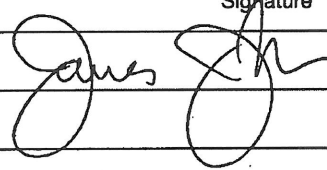
Part II Declaration of Representative

Caution: Students with a special order to represent taxpayers in Qualified Low Income Taxpayer Clinics or the Student Tax Clinic Program, see the instructions for Part II.

Under penalties of perjury, I declare that:

- I am not currently under suspension or disbarment from practice before the Internal Revenue Service;
- I am aware of regulations contained in Treasury Department Circular No. 230 (31 CFR, Part 10), as amended, concerning the practice of attorneys, certified public accountants, enrolled agents, enrolled actuaries, and others;
- I am authorized to represent the taxpayer(s) identified in Part I for the tax matter(s) specified there; and
- I am one of the following:
 - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b** Certified Public Accountant—duly qualified to practice as a certified public accountant in the jurisdiction shown below.
 - c** Enrolled Agent—enrolled as an agent under the requirements of Treasury Department Circular No. 230.
 - d** Officer—a bona fide officer of the taxpayer's organization.
 - e** Full-Time Employee—a full-time employee of the taxpayer.
 - f** Family Member—a member of the taxpayer's immediate family (i.e., spouse, parent, child, brother, or sister).
 - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the Service is limited by section 10.3(d) of Treasury Department Circular No. 230).
 - h** Unenrolled Return Preparer—the authority to practice before the Internal Revenue Service is limited by Treasury Department Circular No. 230, section 10.7(c)(1)(viii). You must have prepared the return in question and the return must be under examination by the IRS. See **Unenrolled Return Preparer** on page 2 of the instructions.

► **IF THIS DECLARATION OF REPRESENTATIVE IS NOT SIGNED AND DATED, THE POWER OF ATTORNEY WILL BE RETURNED.** See the Part II instructions.

Designation—Insert above letter (a–h)	Jurisdiction (state) or identification	Signature	Date
a	MA		5/30/06

**Application for Recognition of Exemption
Under Section 501(a)**

OMB No. 1545-0057

If exempt status is approved,
this application will be open
for public inspection.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**
If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist on page 6 of the instructions.

Part I. Identification of Applicant (Must be completed by all applicants; also complete appropriate schedule.)
Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A, page 7)
- b ☒ Section 501(c)(4)—Civic leagues, social welfare organizations (including certain war veterans' organizations), or local associations of employees (Schedule B, page 8)
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C, page 9)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C, page 9)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D, page 11)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E, page 13)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F, page 14)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E, page 13)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G, page 15)
- j ☐ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H, page 16)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I, page 17)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J, page 18)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K, page 19)
- n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A, page 7)

1a Full name of organization (as shown in organizing document) Environment Maryland, Inc.		2 Employer identification number (EIN) (if none, see Specific Instructions on page 2) 20 : 4690041
1b c/o Name (if applicable) AUG 14 '06 AUG 18 '06		3 Name and telephone number of person to be contacted if additional information is needed Jim Jacobson (617) 747-4312
1c Address (number and street) 3121 St. Paul St.	Room/Suite Suite 26	
1d City, town or post office, state, and ZIP + 4 If you have a foreign address, see Specific Instructions for Part I, page 2. Baltimore, MD 21218-3857		
1e Web site address www.EnvironmentMaryland.org	4 Month the annual accounting period ends June	5 Date incorporated or formed March 13, 2006
6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
7 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

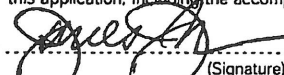
8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ **Corporation—** Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b ☐ **Trust—** Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ **Association—** Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE
SIGN
HERE


(Signature)

Jim Jacobson, Attorney

(Type or print name and title or authority of signer)

8/14/06
(Date)

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Part II. Activities and Operational Information (Must be completed by all applicants)

- 1 Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: (a) a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; (b) when the activity was or will be initiated; and (c) where and by whom the activity will be conducted.

Environment Maryland, Inc. is organized for the purpose of engaging in public interest research, policy development, analysis, education, and advocacy to protect the environment and people of Maryland, including, but not limited to, the quality of Maryland's air, water, and land. In its efforts to assist residents and organizations of Maryland in addressing environment and public health concerns in their communities, Environment Maryland provides:

- 1. Information to understand environmental laws and regulations;**
- 2. Strategies to encourage industry and government officials to act;**
- 3. Referrals to legal, technical, public interest and public health experts; and**
- 4. Advocacy for the environment and public interest.**

To further these goals, Environment Maryland is currently working on the following ongoing campaigns;

1. Protecting Our Treasured Places: Environment Maryland is working to increase funding for Program Open Space and develop policies to reduce the environmental impacts of development. The group spends about 40% of its time on this issue.

2. Clean Up Dirty Power: Environment Maryland is working to make sure energy companies comply with the Healthy Air Act, and that the Maryland Department of the Environment adequately enforces clean air laws. This campaign takes up about 30% of staff time.

3. Clean Water: Environment Maryland pursues many opportunities to reduce pollution from various sources that go into the Chesapeake Bay. This accounts for the final 20% of staff time.

4. Toxics: Environment Maryland is advocating legislation that bans dangerous chemicals from the marketplace. This campaign takes up about 10% of staff time.

There is no set finish date for these projects.

- 2 List the organization's present and future sources of financial support, beginning with the largest source first.
This group will get its money from private individuals and other tax-exempt organizations.

Part II. Activities and Operational Information (continued)**3** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Doug Casler, President, 1129 State St. #10 Santa Barbara, CA 93101	\$0
Jen Brock, Vice-President, 4604 Hampnett Ave Baltimore MD 21214	\$0
Brad Heavner, Secretary & State Director (employee), 1022 W. 38th St. Baltimore, MD	\$16,500 as State Director

- 4** If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.
The organization is an outgrowth of Maryland Public Interest Research Group, Inc. ("MaryPIRG"), a tax-exempt 501 (c) (4) organization that has worked on environmental protection, consumer issues, and other matters affecting the public interest. The organization will take over and continue much of the environment work previously done by MaryPIRG, in addition to working on new environmental campaigns and issues.

- 5** If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (e.g., financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).
See Attachment

- 6** If the organization has capital stock issued and outstanding, state: (1) class or classes of the stock; (2) number and par value of the shares; (3) consideration for which they were issued; and (4) if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.
N/A

- 7** State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.
N/A

- 8** Explain how your organization's assets will be distributed on dissolution.
Upon dissolution of the corporation, the Board of Directors shall, after making provisions for all liabilities of the corporation, arrange for the distribution of all assets to a non-profit organization having similar aims and objectives has and having tax-exempt status under Section 501 (c)(3) or (c)(4) of the Internal Revenue Code.

Part II. Activities and Operational Information (continued)

- 9 Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No
If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.
- 10 Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☐ Yes ☒ No
If "Yes," state in detail the amount received and the character of the services performed or to be performed.
- 11 Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No
If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.
- 12 Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No
If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.
- 13 Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No
If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.
- 14 Does the organization now lease or does it plan to lease any property? ☐ Yes ☒ No
If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)
Environment Maryland has an oral agreement to pay another 501 (c)(4) organization for office space.
- 15 Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any Federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No
If "Yes," explain in detail and list the amounts spent or to be spent in each case.
- 16 Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☒ Yes ☐ No
If "Yes," attach a recent copy of each.

Part III. Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.

A. Statement of Revenue and Expenses

Revenue	(a) Current Tax Year	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
	From July 06 To June 07	(b) FY 08	(c) FY 09	(d)	
1 Gross dues and assessments of members	0	0	10,000		
2 Gross contributions, gifts, etc.	10,000	10,000	10,000		
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)					
4 Gross amounts from unrelated business activities (attach schedule)					
5 Gain from sale of assets, excluding inventory items (attach schedule)					
6 Investment income (see page 3 of the instructions)					
7 Other revenue (attach schedule).	103,000	65,000	55,000		
8 Total revenue (add lines 1 through 7)	113,000	75,000	75,000		
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes.	44,600	5,000	0		
10 Expenses attributable to unrelated business activities					
11 Contributions, gifts, grants, and similar amounts paid (attach schedule).					
12 Disbursements to or for the benefit of members (attach schedule)					
13 Compensation of officers, directors, and trustees (attach schedule)					
14 Other salaries and wages.	35,928	37,724	39,611		
15 Interest	4,858	5,100	5,400		
16 Occupancy					
17 Depreciation and depletion	22,603	23,734	24,929		
18 Other expenses (attach schedule)	107,989	71,558	69,940		
19 Total expenses (add lines 9 through 18)					
20 Excess of revenue over expenses (line 8 minus line 19)	5,011	3,442	5,060		

B. Balance Sheet (at the end of the period shown)

Assets		Current Tax Year as of 7/1/06	
1 Cash		1	9,451
2 Accounts receivable, net		2	0
3 Inventories		3	0
4 Bonds and notes receivable (attach schedule)		4	0
5 Corporate stocks (attach schedule).		5	0
6 Mortgage loans (attach schedule)		6	0
7 Other investments (attach schedule)		7	0
8 Depreciable and depletable assets (attach schedule)		8	0
9 Land		9	0
10 Other assets (attach schedule)		10	0
11 Total assets		11	9,451
Liabilities			
12 Accounts payable		12	13,000
13 Contributions, gifts, grants, etc., payable		13	0
14 Mortgages and notes payable (attach schedule)		14	0
15 Other liabilities (attach schedule)		15	0
16 Total liabilities.		16	13,000
Fund Balances or Net Assets			
17 Total fund balances or net assets		17	0
18 Total liabilities and fund balances or net assets (add line 16 and line 17)		18	13,000

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation. ☐

Schedule B**Organizations Described in Section 501(c)(4) (Civic leagues, social welfare organizations (including posts, councils, etc., of veterans' organizations not qualifying or applying for exemption under section 501(c)(19)) or local associations of employees.)**

- 1 Has the Internal Revenue Service previously issued a ruling or determination letter recognizing the applicant organization (or any predecessor organization listed in question 4, Part II of the application) to be exempt under section 501(c)(3) and later revoked that recognition of exemption on the basis that the applicant organization (or its predecessor) was carrying on propaganda or otherwise attempting to influence legislation or on the basis that it engaged in political activity? ☐ Yes ☒ No

If "Yes," indicate the earliest tax year for which recognition of exemption under section 501(c)(3) was revoked and the IRS district office that issued the revocation.

- 2 Does the organization perform or plan to perform (for members, shareholders, or others) services, such as maintaining the common areas of a condominium; buying food or other items on a cooperative basis; or providing recreational facilities or transportation services, job placement, or other similar undertakings? ☐ Yes ☒ No

If "Yes," explain the activities in detail, including income realized and expenses incurred. Also, explain in detail the nature of the benefits to the general public from these activities. (If the answer to this question is explained in Part II of the application (pages 2, 3, and 4), enter the page and item number here.)

- 3 If the organization is claiming exemption as a homeowners' association, is access to any property or facilities it owns or maintains restricted in any way? ☐ Yes ☒ No

If "Yes," explain.

- 4 If the organization is claiming exemption as a local association of employees, state the name and address of each employer whose employees are eligible for membership in the association. If employees of more than one plant or office of the same employer are eligible for membership, give the address of each plant or office.

N/A

Environment Maryland, Inc.
3121 St. Paul Street #26
Baltimore, MD 21218
EIN #20-4690041

Form 1024 Application for Recognition of Exemption
Attachment to Part II, Question #5

The organization plans to be connected with The Environment Maryland Research and Policy Center, Inc., which is a Maryland non-profit that will be exempt under Section 501 (c)(3). The organizations may share office space, for which costs will be properly allocated, and may share employees, whose salaries will be properly allocated. The groups will share 1 director. The organization also will be a member of the National Association of Organizations in the Public Interest ("NAOPI"). NAOPI is a non-profit organization whose purpose is to facilitate the sharing of ideas, resources, vision and accountability among the state Public Interest Research Groups, State Environment groups and other affiliated public interest charitable organizations. More than 40 groups belong to NAOPI and each has a representative on its Board. The groups meet bi-annually to discuss programs and activities.

Environment Maryland, Inc.
3121 St. Paul St., Suite #26
Baltimore, MD
EIN # 20-4690041

**Form 1024 Application for Recognition of Exemption
Attachment to Part III A, Line 7**

Environment Maryland, Inc. will receive loans from the Fund for Public Interest Research, Inc., a non-profit organization exempt from tax under Section 501 (c)(4) of the Internal Revenue Code.

Environment Maryland, Inc.
3121 St. Paul St., #26
Baltimore, MD 21218
EIN # 20-4690041

Form 1024 Application for Recognition of Exemption
Attachment to Part III A, Line 18

Other Expenses	FY 07	FY 08	FY 09
Dprc/Computer	\$0	\$0	\$0
Dues/conferences	\$2,835	\$3,000	\$3,150
Supplies	\$840	\$880	\$925
Postage	\$800	\$840	\$885
Printing/Copies	\$7,690	\$8,075	\$8,500
Office Equip.	\$900	\$945	\$990
Phone	\$2,000	\$2,100	\$2,205
Travel	\$1,680	\$1,760	\$1,850
Taxes	\$0	\$0	\$0
Filing Fees	\$330	\$330	\$330
 Program and Web Development	 \$5,528	 \$5,804	 \$6,094
 Total	 \$22,603	 \$23,734	 \$24,929

17053233036016.

Form **8718**
(Rev. August 2005)
Department of the Treasury
Internal Revenue Service

User Fee for Exempt Organization Determination Letter Request

▶ **Attach this form to determination letter application.**
(Form 8718 is NOT a determination letter application.)

For
IRS
Use
Only

OMB No. 1545-1798

Control number

Amount paid 500User fee screener RPL

1 Name of organization

Environment Maryland, Inc.

2 Employer Identification Number

20-4690041

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request

Fee

- a ☐ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ **\$150**
- Note:** If you checked box 3a, you must complete the Certification below.

Certification

I certify that the annual gross receipts of _____
name of organization

have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶

Title ▶

- b ☒ Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years ▶ **\$500**
- c ☐ Group exemption letters ▶ **\$500**

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2005-8, 2005-1, I.R.B. 243, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W-CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.

Attach Check or Money Order Here

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AUG 14 '06

AUG 18 '06

CINCINNATI
SERVICE CENTER

State of Maryland
Department of
Assessments and Taxation

Charter Division



Robert L. Ehrlich, Jr.
Governor

C. John Sullivan, Jr.
Director

Paul B. Anderson
Administrator

MAR 16 2006

MARJORIE ALT
FUND FOR PUBLIC INTEREST RESEARCH
4TH FL
44 WINTER ST
BOSTON MA 02108-4745

Date: 03-13-2006

This letter is to confirm acceptance of the following filing:

ENTITY NAME : ENVIRONMENT MARYLAND, INC.
DEPARTMENT ID : D11167095
TYPE OF REQUEST : ARTICLES OF INCORPORATION
DATE FILED : 03-13-2006
TIME FILED : 11:22-AM
RECORDING FEE : \$100.00
ORG. & CAP FEE : \$20.00
EXPEDITED FEE : \$50.00
FILING NUMBER : 1000361992690358
CUSTOMER ID : 0001752393
WORK ORDER NUMBER : 0001195431

PLEASE VERIFY THE INFORMATION CONTAINED IN THIS LETTER. NOTIFY THIS DEPARTMENT IN WRITING IF ANY INFORMATION IS INCORRECT. INCLUDE THE CUSTOMER ID AND THE WORK ORDER NUMBER ON ANY INQUIRIES. EVERY YEAR THIS ENTITY MUST FILE A PERSONAL PROPERTY RETURN IN ORDER TO MAINTAIN ITS EXISTENCE EVEN IF IT DOES NOT OWN PERSONAL PROPERTY. A BLANK RETURN WILL BE MAILED BY FEBRUARY OF THE YEAR FOR WHICH THE RETURN IS DUE.

Charter Division
Baltimore metro area (410)767-1350
Outside metro area (888)246-5941

ENTITY TYPE: ORDINARY BUSINESS - NON-STOCK
STOCK: N
CLOSE: N
EFFECTIVE DATE: 03-13-2006
PRINCIPAL OFFICE: STE 26
3121 SAINT PAUL ST
BALTIMORE MD 21218-3857
RESIDENT AGENT: BRAD HEAVNER
STE 26
3121 SAINT PAUL ST
BALTIMORE MD 21218-3857

NOTICE: Effective January 1, 2004

As a result of a change in State law, the annual report fee for most legal entities (including LLCs and LLPs) will increase to \$300. This fee is for the privilege of maintaining a legal entity's existence in Maryland, and is due and payable with the filing of the personal property return. The increase is effective for any return, regardless of year, filed after 12/31/2003.

There continues to be no annual report fee for non-stock corporations, business trusts, churches, foreign interstate companies, foreign insurance companies, sole proprietorships and general partnerships, but these entities must still file a personal property return annually.

Articles of Incorporation for a Nonstock Corporation

FIRST: The undersigned **Marjorie Alt** whose address is **44 Winter Street, Boston, MA 02108**, being at least eighteen years of age, does hereby form a corporation under the laws of the State of Maryland.

SECOND: The name of the corporation is **Environment Maryland, Inc.**

THIRD: The purposes for which the corporation is formed are as follows: **public interest research, policy development, analysis, education, and advocacy to protect the environment and people of Maryland, including, but not limited to, the quality of Maryland's air, water and land.**

FOURTH: The street address of the corporation in Maryland is **3121 St. Paul St., Suite 26, Baltimore, MD 21218-3857**

FIFTH: The name of the resident agent of the corporation in Maryland is **Brad Heavner** whose address is **3121 St. Paul St., Suite 26, Baltimore, MD 21218-3857.**

SIXTH: The corporation has no authority to issue capital stock.

SEVENTH: The number of directors of the corporation shall be **5** which number may be increased or decreased pursuant to the bylaws of the corporation. The name(s) of the director(s) who shall act until the first meeting or until their successors are duly chosen and qualified are **Brad Heavner, Doug Casler, and Jennifer Brock.**

EIGHTH: No additional provisions.

IN WITNESS WHEREOF, I have signed these articles
and acknowledge the same to be my act.

I hereby consent to my designation
as resident agent for this corporation.

SIGNATURE OF INCORPORATOR:

**SIGNATURE OF RESIDENT AGENT
LISTED IN FIFTH:**


Marjorie Alt


Brad Heavner

Filing party's return address:

Marjorie Alt
c/o Legal Department
Fund for Public Interest Research, Inc.
44 Winter Street, 4th Floor
Boston, MA 02108

Environment Maryland, Inc.
By-Laws

Article 1. Name and Location

The name of the corporation shall be Environment Maryland, Inc. The corporate headquarters and principal office shall be located in Maryland.

Article 2. Provisions of Law

These By-Laws shall be subject to the statutory and common laws of the state of Maryland and to the Articles of Incorporation of the corporation.

Article 3. Purposes and Powers

The purposes for which the corporation is formed are set out in its Articles of Incorporation. The corporation is not organized for gain or individual profit and it shall be operated exclusively for social welfare purposes within the meaning of Section 501(c)(4) of the Internal Revenue Code. The corporation is organized for the purpose of conducting public interest research, policy development, analysis, education, litigation, and advocacy to protect the environment and people of Maryland, including but not limited to, the quality of Maryland's air, water and land.

Subject to the above limitations, the corporation shall have and enjoy all the powers conferred from time to time upon a corporation organized under the laws of the State of Maryland.

Article 3. Board of Directors

There shall be a Board of Directors that shall be appointed by the incorporator(s). It shall be composed of between three (3) and (5) persons. The business and affairs of the corporation shall be managed and controlled by the Board of Directors which shall have final authority to disperse the funds of the corporation and to establish and implement policy subject to the laws of the State of Maryland, these By-Laws and the Articles of Incorporation of the corporation.

The Board may be expanded, vacancies on the Board may be filled, and Directors may be removed from office with or without cause by a majority vote of the Directors then in office, subject to the approval and consent of the Executive Committee or Board of the National Association of Organizations in the Public Interest, Inc. The National Association of Organizations in the Public Interest, Inc. may, by a two-thirds vote of its Board of Directors, expand, fill a vacancy, or remove a Director(s) of the corporation from office with or without any action on the part of the Board of the corporation.

The corporation shall be represented on the Board of Directors of the National Association of Organizations in the Public Interest, Inc. The representatives of the

corporation shall be selected by the corporation's Board of Directors, which selection shall be subject to the approval and consent of the Executive Committee of the Board of Directors of the National Association of Organizations in the Public Interest, Inc.

The Board of Directors shall designate an Executive Director, or other individual, who shall have responsibility for managing the day-to-day affairs of the corporation and for executing the policies set by the Board of Directors.

Article 4. Officers

The officers of the corporation shall be a President, a Vice President, a Treasurer and a Secretary, and such other officers as the directors may determine necessary. The officers shall have such duties and powers as are commonly incident to the respective offices and such duties and powers as the Directors may from time to time designate. The Officers will be elected by the Board and will serve at the pleasure of the Board. The directors may remove any officer with or without cause upon a majority vote of the directors then in office. Vacancies in any office may be filled by the directors at any meeting of the Board. The President, subject to the Directors' discretion, shall have general supervision and control of the corporation's business. The Treasurer will be the corporation's chief financial officer, keeping or causing to be kept accurate books of account. The Clerk will keep a true record of the proceedings of all meetings of the Board.

Article 5. Consent and Actions of Board of Directors

The Executive Director, or any two members of the Board, may call a Board meeting by giving oral or written notice to the members of the Board at least two days before the meeting date. Notice of a meeting shall state the date, time and place of the meeting. A Board member need not receive notice if he or she waives notice either in a writing to be included with the minutes, or by attending the meeting and not protesting the lack of notice.

The Board of Directors shall meet at least once a year and may meet more often at the request of any three directors. At any meeting of the Board of Directors, a majority of Directors in office, but no fewer than two (2), shall be necessary to constitute a quorum for the transaction of business, and the acts of a majority of the entire Board of Directors shall be the acts of the Board of Directors. Such acts may include the appointment of new Directors or termination of present Directors.

Meetings may be held, or members of the Board may participate in a meeting by means of a telephone conference call or similar communications equipment by means of which all persons can hear each other at the same time, and participation by such means shall constitute presence in person at a meeting.

Any action that may be taken at a meeting of the Board of Directors may be taken without a meeting, if a written consent thereto is signed by each Director and such written consent is filed with the records of the meetings of the Directors. Such consent shall be

treated as a vote at a meeting for all purposes. A Director's consent to action taken without meeting may be delivered by electronic mail if given after an e-mail poll conducted in accordance with the guidelines set forth in the following paragraph.

Action may be taken by e-mail poll only if every member of the Board of Directors receives a copy of a "Proposal to Take Action via E-mail" message at his or her current e-mail address. The message shall indicate that the Proposal is open for discussion and that all comments on the Proposal must be sent to all other Directors through use of a "Reply All" or similar function. Any Director who believes the Proposal should not be passed via e-mail poll may so indicate in his or her reply and the Proposal will be held for the following Board meeting or conference call. At the conclusion of discussion messaging, the originator of the Proposal shall call for a vote for or against the Proposal, and each Director shall send his or her vote to all other Directors. The originator shall then reply to all Directors stating whether the Proposal has passed, and records shall be printed and filed with the Board minutes of the corporation.

Article 6. Fiscal Year

The fiscal year shall end on June 30th each year.

Article 7. Seal

The notarized signature of any officer of the corporation shall be deemed to be the seal of the corporation.

Article 8. Amendments

These By-Laws may be amended or repealed upon the vote of a majority of the Board of Directors; provided, however, that paragraphs Article 3 relating to the National Association of Organizations in the Public Interest, Inc. may not be amended or repealed except by unanimous vote of all the Directors and with the consent of the National Association of Organizations in the Public Interest, Inc. Any amendments to the By-Laws shall be consistent with the Articles of Incorporation.

Article 9. Members

The corporation shall have one class of members that shall have no voting rights. Those who contribute annually to the corporation at or above an established membership level shall make an affirmative declaration of their desire to join as a member of the corporation. Members shall sign a statement indicating their support for the corporation's mission. Members shall have the right to receive the corporation's newsletter and e-mail action alerts; the right to attend member appreciation events; the right to participate in citizen projects; the right to advise the corporation on policy initiatives and priorities through means designated by the Board of Directors, such as participation in surveys and/or advisory committees. The provisions of this policy and bylaw articles shall be

implemented in whole, or in part, by the Executive Director or the Executive Director's designee.

Article 10. Indemnification

To the extent permitted by law, upon the vote of a majority of disinterested directors, the corporation may, on its discretion, indemnify any officer or director in connection with any action, claim, or suit relating to or arising out of his/her acts or omissions as an officer or director of the corporation.

These By-Laws are effective as of 6/5/06 2006.

The Fund

for Public Interest Research

44 Winter Street, Boston, MA 02108
phone (617) 292-4800 • fax (617) 292-8057

August 2006

Internal Revenue Service
P.O. Box 192
Covington, KY 41012-0192

To Whom It May Concern:

Enclosed please find Form 1024, Application for Recognition of Exemption, and the supporting forms, documents and the user fee for Environment Maryland, Inc.

If you require further information, I can be reached at 617-747-4312. Thank you for your consideration.

Sincerely,

A handwritten signature in dark ink, appearing to read "Jim Jacobson", with a long horizontal flourish extending to the right.

Jim Jacobson
Assistant General Counsel
Fund For Public Interest Research

Internal Revenue Service
P. O. Box 2508
Cincinnati, OH 45201

Department of the Treasury

Date: August 20, 2012

ProPublica
c/o Kim Barker
55 Broadway 23rd Floor
New York, NY 10006

Person to Contact:

Karen Batey 0202939

Toll Free Telephone Number:

877-829-5500

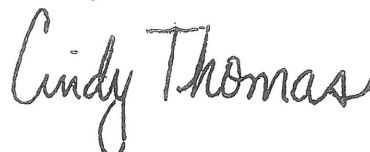
Dear Sir or Madam:

This is in response to your July 27, 2012, request for copies of records for Environment America, Environment Maryland, Foundation for a Secure and Prosperous America, and Log Cabin Republicans.

Enclosed are the copies you requested.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

A handwritten signature in cursive script that reads "Cindy Thomas".

Cindy Thomas
Manager, Exempt Organizations
Determinations